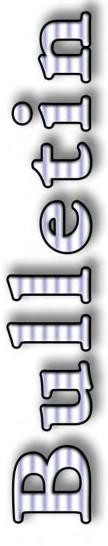
Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134 www.tax.utah.gov



Tax Bulletin 3-06

Re: 2006 Motor Vehicle Legislative Changes

Effective Date: July 1, 2006

- Local Corridor Preservation Funding fee: Counties may impose a fee not to
 exceed \$10.00 for corridor preservation. This fee will be collected in addition to
 the registration and renewal fees on passenger vehicles and trucks. Salt Lake,
 Summit, Utah and Wasatch Counties have elected to impose the fee at \$10.00.
 Dealers must collect this fee on each motor vehicle sold that will be registered
 in one of these four counties. Other Counties may impose this fee in the future.
 Watercraft, off-highway vehicles, trailers, snowmobiles and commercial vehicles
 with apportioned registration are exempt from this fee.
- Off Highway Fee Increase: The registration fee for off-highway vehicles and snowmobiles has increased \$3.00. The registration fee will be \$20.00.
- Off-Highway Vehicle Registration Number Repealed: DMV will no longer assign an off-highway vehicle registration number for off-highway vehicles or snowmobiles. This was the 3-alpha 2-numeric number that the vehicle owner affixed to their vehicle. This will not affect the Utah assigned number issued for watercraft.

Effective Date: Sept. 1, 2006

Air Pollution Control (APC) Fee: Cache County will now require a \$2.00 APC fee
on all vehicles registered in their county. This will include all passenger vehicles,
trucks and motorcycles. Cache County does not require that these vehicles have
an emission test.



QUESTIONS...

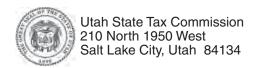
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